

Academic Program Description Form

University Name: Al- Mustaqbal University.....

Faculty/Institute: Faculty of ... Administrative Sciences.....

Scientific Department: Department of Accounting.....

Academic or Professional Program Name: Bachelor of Accounting.....

Final Certificate Name: Bachelor of Accounting.....

Study System: Courses

Description Preparation Date: 10/13/2024

File filling date :

Signature

Scientific Associate Name:

Date: 17/6/2025

Signature :

Head of Department Name

Assist. Prof. Dr. Ezzaddin Hasan Kadhim

Date:

Check the file before

Division of Quality Assurance and University Performance

Name of the Director of the Quality Assurance and University Performance

Division:

Date 17/6/2025

Signature

2 Approval of the Dean

الأستاذ الدكتور
خالد حسين المزوك

15. Program Vision

Leadership and excellence in accounting education, scientific research and community service, in a way that contributes to the preparation of competitive professional cadres that meet the aspirations of the labor market locally and regionally.

16. Program Mission

Providing an integrated academic and professional environment that enables the graduation of scientifically and practically distinguished accounting cadres, committed to professional ethics, keeping pace with modern developments, contributing to activating community partnership, and meeting the needs of the labor market through education, research and continuous training.

17. Program Objectives

- Providing students with the scientific and practical knowledge and skills necessary to keep pace with developments in the field of modern business and accounting.
- Enhancing students' skills in using modern technologies and advanced accounting methods and applying them efficiently and professionally in institutions.
- Encouraging and producing distinguished accounting research that addresses contemporary issues and that contribute to supporting sustainable development .
- Providing professional advisory and training services that contribute to the development of the public and private sectors, and enhance the role of the department in community service.
- Promote students' ethical and professional values to ensure their commitment to standards of integrity, transparency and accountability in accounting practices.
- Promote effective partnerships with academic and professional institutions to support training, employment and exchange of experiences.

18. Program Accreditation

Does the program have program accreditation? So far, no, but in the process of applying for program accreditation.

19. Other external influences

The department has a scientific twinning and curricula with the Department of Accounting at the College of Administration and Economics / University of Kufa

20. Program Structure

Reviews*	Percentage	Unit of study	Number of Courses	Program Structure
	11%	19	9	Requirements of the institution
	11%	20	6	College Requirements
	77%	135	37	Department Requirements
	1.1%	hours 2	1	Summer Training
				Other

* It can include notes whether the course is basic or optional.

21. Program Description				
Credit Hours		Course Name	Course or Course Code	Year/Level
practical	theoretical			
2	3	Financial Accounting 1	MU0921101	First Stage / First Course
0	2	Principles of Business Administration	MU0921106	
0	2	Principles of Economics	MU0921104	
2	2	Computer 1	MU0921102	
0	2	Arabic language	MU0921105	
0	2	English Language 1	MU0921103	
2	3	Financial Accounting 2	MU0921201	/ First Stage Second Course
0	3	General Mathematics 1	MU0921203	
0	3	Principles of Statistics	MU0921202	
0	2	Accounting readings and correspondenceE	MU0921204	
0	2	Human Rights and Democracy	MU0921205	
2	3	Intermediate Accounting 1	MU0922101	/ Second Stage First Course
2	2	Government Accounting 1	MU0922103	
2	2	Accounting English1	MU0922104	
0	3	Marketing & E-Commerce	MU0922105	
0	2	Business Law	MU0922107	
2	2	Accounting Applications	MU0922102	
0	2	General Mathematics 2	MU0922106	
2	2	Computer 2	MU0922109	
0	2	Arabic language	MU0922108	
2	3	Intermediate Accounting 2	MU0922201	/ Second Stage Second Course
2	2	Government Accounting 2	MU0922202	
0	3	Accounting for non-profit units	MU0922204	
0	2	Public Finance	MU0922206	

0	3	Accounting Operations Research in English	MU0922205	
2	2	Accounting English2	MU0922203	
0	2	English Language 2	MU0922207	
0	1	Baath Party Crimes	MU0922208	
2	3	Cost Accounting1	MU0923101	Third Stage / First Course
2	3	Corporate Accounting	MU0923102	
0	3	Unified accounting system 1	MU0923103	
2	2	Tax Accounting	MU0923106	
2	2	Analysis of Financial StatementsE	MU0923105	
2	2	Accounting for financial institutions	MU0923104	
2	3	Advanced Financial Accounting	MU0923201	Third Stage / Second course
2	2	Accounting Natural Resources	MU0923205	
0	3	Unified accounting system 2	MU0923203	
2	3	Cost Accounting 2	MU0923202	
0	3	Audit & Control	MU0923204	
0	2	English3	MU0923206	
2	3	Advanced Cost Accounting in English1	MU0924101	Fourth stage / first course
2	3	Specialized accounting systems	MU0924103	
0	2	International Auditing Standards	MU0924104	
2	3	Management Accounting in English1	MU0924102	
0	2	International Accounting	MU0924105	
0	2	Methods and ethics of scientific research	MU0924106	
2	3	Management Accounting in English2	MU0924202	Fourth Stage / Second course

2	3	Advanced Cost Accounting in English2	MU0924201	
0	2	International Financial Reporting Standards	MU0924203	
0	3	Accounting theory	MU0924204	
0	3	Accounting Information Systems	MU0924205	
0	2	English3	MU0923206	

22. Expected learning outcomes of the program	
Knowledge	
8. Theoretical understanding of accounting concepts 9. Integrated understanding of financial reporting. 10. Distinguish between different accounting systems 11. Cognitive comprehension of audit and auditing 12. Understand the legal and tax aspects of accounting 13. Knowledge of accounting information systems 14. Linking accounting to the economic environment	1- Learning Outcomes The cognitive learning outcomes of the accounting major refer to what the student is expected to acquire in terms of knowledge, concepts, theories and deep understanding by the end of the academic program.
Skills	
1- Analysis of financial statements • Analyze the ratios of financial performance and operational efficiency. • Interpret the results of the analysis to make administrative and financial decisions. 2- Preparation of financial statements • Prepare the balance sheet, income statement and cash flows accurately and in accordance with accounting standards. 3- Use of accounting software • Ability to run systems such as: <i>QuickBooks</i>, <i>SAP</i>, <i>Oracle Financials</i> or local programs. • Dealing with spreadsheets (Excel) in accounting treatments. 4- Solving accounting problems • Using the scientific method in addressing realistic accounting problems.	2- Learning Outcomes (related to the student's ability to practically apply the knowledge he has learned)

• Provide practical solutions to problems with costs, revenues or settlements. 5. Conduct audits • Apply the steps of checking documents and ensure compliance with controls. • Prepare audit reports including observations and recommendations. 6. Reporting and decision-making • Formulate understandable administrative financial reports that help decision makers.	
	3- Learning Outcomes
Values	
6. Commitment to professional ethical conduct in terms of honesty, transparency, and confidentiality. 7. Demonstrate the ability to work effectively in professional contexts. 8. Take personal and professional responsibility in accounting work environments. 9. Adopt self-learning and continuous professional development to keep pace with changes in the accounting environment. 10. Communicate effectively orally and in writing with colleagues, clients and various departments.	4- Learning Outcomes (Focuses on professional behaviors, values, and attitudes)
	5- Learning Outcomes

23. Teaching and Learning Strategies

Explain	Strategy
Present accounting concepts and theories through a structured explanation supported by practical examples.	- Interactive lectures
Presentation of topics by the teacher or students to enhance understanding and communication.	- Presentations
Asking analytical questions during a lecture helps assess understanding and foster critical thinking.	- Motivational classroom questions
Assign students to read parts of books or articles and analyze their content.	- Guided reading
Training students on accounting programs such as Excel, QuickBooks, SAP.	- Hands-on software
Apply accounting concepts through regular problems and exercises.	- Solve practical exercises

Analyze realistic accounting situations to help students link theoretical concepts with practical application.

- Case Studies

Organizing visits to accounting offices or financial departments to learn about the professional reality.

- Field visits

24. Evaluation methods

Split score (pursuit 50 degrees) and (final 50 degrees) total 100 degrees

Endeavor is evaluated (activities, reports, class participation, extra-curricular participation, attendance, daily tests, homework)

25. Faculty

Faculty Members

Preparation of the teaching staff		Special Requirements/Skills (if applicable)		Specialization		Academic Rank
lecturer	Staff			special	year	
	Staff			accounting		Assoc. Prof. Ezzedine Hassan Kadhim
	Staff			accounting		Assoc. Prof. Ibrahim Abd Mousa Al-Sabri
	Staff			accounting		Assoc. Prof. Dr. Atared Saad Jabr Al-Mashhadi
	Staff				economy	Dr. Hamed Abbas Mohammed Al-Marzouk
	Staff			accounting		Dr. Ali Mohamed Hussein
	Staff			accounting		Eng. Hussain Ali Hussain
	Staff			accounting		Eng. Ali Karim Khudair
	Staff				economy	Eng. Amir Hosni Matar
	Staff			accounting		Eng. Anmar Nouri Dawood Khanjar
	Staff			accounting		Eng. Ali Mirza Abdul Hamza
	Staff				Management	Eng. Noor Sabah Hassan Hussain
	Staff			accounting		Eng. Ibtihal Saad Hashem

	Staff			accounting		Eng. Zainab Qasim Jabr
	Staff			accounting		Eng. Siham Abboud HassiN
	Staff				Administration	Eng. Ali Yousef Ali
	Staff				Arabic language	Eng. Zahraa Sadiq Hussein
	Staff				Administration	Eng. Russell Fadel Naji
	Staff				law	Eng. Zaid Hassanein Abdul Amir
	Staff				Management	Eng. Amna Jassim Mohammed
	Staff				Calculators	Zahraa Essam Iskandar
lecturer				accounting		Prof. Majeed Abdel Hussein
lecturer				accounting		Assoc. Prof. Dr. Amir Sahib Al-Khafaji
lecturer				accounting		Dr. Abdul Karim Mohammed Salman
lecturer					English	Eng. Azzam Hassan Kadhim
lecturer					English	Eng. Ghaith Saleh Mahdi

Professional Development

Mentoring new faculty members

- Introducing the new members to the policies and regulations of the institution :
 - Introducing members to the institution, vision, mission, goals .
 - Introducing quality systems and academic accreditation.
- Development of teaching and evaluation skills :
 - Modern university teaching strategies.
 - Design the course plan and vocabulary.
- Enhancing scientific research and publishing skills :
 - Fundamentals of scientific research, publishing in refereed scientific journals.
- Development of technical and administrative skills :
 - Dealing with the Student Information System (SIS).
 - Performance reporting.

Professional development of faculty members

- Raising the efficiency of teaching through the use of modern educational strategies.
- Promote the use of educational technology.
- Teachers enter development courses with the Association of Accountants and Auditors in the governorate.

26. Acceptance Criterion

- **To have an Iraqi preparatory school certificate** or its equivalent certificate supported by the ratification of the General Directorate of Education in the province.
- **Sections:** Scientific, Literary, Commercial (Accounting Branch).
- **The maximum age is 24 years** for morning study (evening for those over the age).
- **Medical examination** is obligatory for registration .
- **Full-time** morning study (work is not allowed).
- The standard fees (morning and evening) are about 1,600,000 dinars .

27. The most important sources of information about the program

The department's website on the official website of the University of Al- Mustaqbal
uomus.edu.iq

28. Program Development Plan

Review and update course vocabulary every 3 years to comply with developments in international standards (IFRS, SOCPA, etc.).

Adding modern courses such as: cloud accounting, financial data analysis, enterprise resource planning (ERP) systems.

Integrate ethical issues and professional standards into auditing, management accounting, and taxation courses.

Align courses with the requirements of professional certificates such as: CPA, CMA, SOCPA.

Program Skills Outline													
Learning outcomes required from the program													
Values	Skills							Knowledge				Basic or optional	Course Name
	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1		
✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	fundamental	Financial Accounting
	✓	✓	✓		✓				✓	✓	✓	fundamental	Principles of Business Administration
✓	✓	✓	✓		✓		✓		✓	✓	✓	fundamental	Principles of Economics
	✓	✓	✓		✓				✓	✓	✓	fundamental	Computer 1
	✓	✓	✓		✓				✓	✓	✓	fundamental	Arabic language
	✓	✓	✓				✓		✓	✓	✓	fundamental	English Language 1
✓	✓	✓	✓		✓		✓		✓	✓	✓	fundamental	Financial Accounting 2
													MU0921101
													MU0921106
													MU0921104
													MU0921102
													MU0921105
													MU0921103
													MU0921201

